

## Instructions for Completing DE 88ALL

Be sure to:

- Use **Courier** Font Size 12 when using computer equipment.
- Use 10 point (ten characters per inch) when typing.
- Type, machine print, or print using **black ink** and stay within the boxes.
- DO NOT use italics, script, or variable print typewriters.
- Check to make sure the payment amounts are entered in the correct boxes. (i.e., UI in the UI box, SDI in the SDI box, etc.)

- Indicate your employer account number in the boxes provided, and in the space above it, provide your business name, and if applicable, your DBA too.
- The following instructions are for completing Items 1, 2, 3, and 4 on the DE 88ALL coupon. The PAYROLL DATE, PAYMENT TYPE, and the PAYMENT QUARTER, **must** be completed in order to process your payment correctly. **FAILURE TO COMPLETE THESE ITEMS MAY RESULT IN YOUR PAYMENT BEING POSTED TO THE WRONG QUARTER/YEAR AND INTEREST AND PENALTY MAY BE ASSESSED.**

ITEM	INSTRUCTION				
1. PAYROLL DATE	If your Payment Type is:				
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; text-align: center;">NEXT BANKING DAY</td> <td style="width: 25%; border: 1px solid black; text-align: center;">SEMI-WEEKLY</td> <td style="width: 25%; border: 1px solid black; text-align: center;">MONTHLY</td> <td style="width: 25%; border: 1px solid black; text-align: center;">QUARTERLY</td> </tr> </table>	NEXT BANKING DAY	SEMI-WEEKLY	MONTHLY	QUARTERLY
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<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 55%; border: 1px solid black; padding: 5px;">Enter the date employees were paid wages and more than \$400 in California PIT withholdings were accumulated.</td> <td style="width: 45%; border: 1px solid black; padding: 5px;">Enter the last day of the month employees were paid wages.</td> </tr> </table>	Enter the date employees were paid wages and more than \$400 in California PIT withholdings were accumulated.	Enter the last day of the month employees were paid wages.			
Enter the date employees were paid wages and more than \$400 in California PIT withholdings were accumulated.	Enter the last day of the month employees were paid wages.				
2. PAYMENT TYPE	Check one box only.				
3. PAYMENT QUARTER	Enter the year (YY) and quarter (Q) in which the wages were paid to employees, i.e.: <ul style="list-style-type: none"> <li>If your payroll was in January, February or March, use 98/1;</li> <li>If your payroll was in April, May or June, use 98/2;</li> <li>If your payroll was in July, August or September, use 98/3; or</li> <li>If your payroll was in October, November or December, use 98/4.</li> </ul>				
4. PAYMENT AMOUNTS	Enter the amount due for UI, ETT, SDI, and PIT. If applicable, also include any penalty and/or interest. - If any of the payment amounts are zero, <b>do not</b> enter an amount. Leave the box blank.				

- Separate DE 88ALL coupon along dashed lines and mail with payment to EDD at P.O. Box 826276, Sacramento, CA 94230-6276. Please indicate your employer account number on your payment.

For more detailed instructions, refer to the California Employer's Guide, DE 44. If you do not have a guide, contact Tax Status and Examination Group at (916) 322-2835 (24-hour automated system).

CUT ALONG DOTTED LINE

Serving the People of California

STATE OF CALIFORNIA  
EMPLOYMENT DEVELOPMENT  
DEPARTMENT  
PO BOX 826276  
SACRAMENTO CA 94230-6276

### PAYROLL TAX DEPOSIT DE 88ALL

(TYPE OR PRINT IN BLACK INK ONLY):

**1. PAYROLL DATE:**  
MUST BE COMPLETED

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(Last PAYROLL DATE covered by deposit)

**2. PAYMENT TYPE:**  
(MARK ONE BOX ONLY)

NEXT BANKING DAY ☐

SEMI-WEEKLY ☐

MONTHLY ☐

QUARTERLY ☐

**3. PAYMENT QUARTER**

**4. PAYMENT AMOUNTS:**

1998 Rate	Tax					
A)	UI	<table style="width: 100%; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td></tr></table>				
B)	ETT	<table style="width: 100%; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td></tr></table>				
C)	SDI	<table style="width: 100%; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td></tr></table>				
D)	California PIT	<table style="width: 100%; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td></tr></table>				
E)	Penalty	<table style="width: 100%; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td></tr></table>				
F)	Interest	<table style="width: 100%; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td></tr></table>				
G)	TOTAL PAID \$	<table style="width: 100%; border-collapse: collapse;"><tr><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td><td style="border: 1px solid black; width: 25px; height: 25px;"></td></tr></table>				

**EMPLOYMENT DEVELOPMENT DEPARTMENT**

Enter your Account Number on your check

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PREPARER'S SIGNATURE

TELEPHONE NO.

DEPARTMENT USE ONLY

PAY THIS AMOUNT  
TOTAL LINES A THROUGH F.  
DO NOT FOLD OR STAPLE.  
Make check payable to EDD

DE 88ALL Rev. 14 (1-98) (INTERNET)